

Instructions for Charter School Facility Grant Program 2002-03 Facility Expenditure Report

Please provide the actual expenditures incurred during the 2002-03 fiscal year. All information provided on this form is subject to audit. Please refer to these instructions and the California School Accounting Manual (CSAM) prior to completing this form. CSAM is available on the Internet at: <<http://www.cde.ca.gov/fiscal/sacs/csam/>>.

Applications must be received by CDE by August 11, 2003.

To be eligible for a facility grant, a charter school must meet all of the following conditions:

1. The charter school site is geographically located within the attendance area of a public elementary school in which at least 70 percent of the pupil enrollment is eligible for free or reduced price meals; or, the charter school is serving a pupil population that meets or exceeds 70 percent eligibility for free and reduced price meals;
2. If the charter school exceeds its enrollment capacity it extends admissions preference to those students currently attending the charter school and to those students who reside in the elementary school attendance area in which the charter school is located;
3. The charter school reported average daily attendance at the 2002-03 second principal apportionment; and
4. The charter school has eligible facility costs incurred during the 2002-03 fiscal year.

Charter schools occupying existing school district or county office of education facilities and charter schools receiving reasonably equivalent facilities from their chartering authority pursuant to *Education Code* Section 47614 (Proposition 39) are **not eligible** for reimbursement.

For charter schools with multiple sites, provide a separate expenditure report for each eligible site. Report only the facilities costs associated with the eligible site. Provide the portion of the charter school's total second period average daily attendance (P-2 ADA) for the 2002-03 fiscal year that represents classroom-based pupil attendance associated with attendance at the eligible site. (For charter schools with a single site, the California Department of Education will use the certified 2002-03 P-2 ADA for your school; therefore, you do not need to provide this information.)

Reimbursement is only allowable for facility costs that meet any of the following definitions. Costs that are not included within the definitions below are not allowable for reimbursement under this program and should not be included on the request form.

A. Facilities Rent or Lease: These are costs included in CSAM account code 5600

(CSAM page 401-16) that are associated with renting or leasing a facility. Include payment by the charter school for facility use to a building owner who is not a school district, county office of education, or the charter school. (Leases with an option to purchase, capital leases, or any contractual agreement, which in substance amounts to a purchase agreement is not a reimbursable cost under this program. See CSAM procedure No. 805 (CSAM page 805-1) for a description of specific criteria that would constitute a lease-purchase agreement, and therefore not allowable for reimbursement.)

- B. Remodeling:** These are costs included within CSAM account code 6200 (CSAM page 401-18) that are associated with *improvements* of existing buildings that are rented, leased, or owned by the charter school. This category does not include the construction or purchase costs included in the definition of account code 6200. Report only costs paid by the charter school, not costs paid by the facility owner.
- C. Deferred Maintenance:** These are costs associated with *major or deferred maintenance* of existing buildings that are rented, leased, or owned by the charter school. Deferred maintenance may include any of the items identified in *Education Code* Section 17582(a). These costs may alternatively be reported in the Remodeling, Installation or Extension of Service Systems or Built in Equipment, or Site Improvements categories, as appropriate. Report only costs paid by the charter school, not costs paid by the facility owner. Improvements made to facilities owned by a district or county office of education are not allowable.
- D. Installation or Extension of Service Systems or Built in Equipment:** These are costs included within CSAM account code 6200 that are associated with *building fixtures or service systems* of existing buildings that are rented, leased, or owned by the charter school. Pages 801-5 through 801-6 of CSAM provide specific *Criteria of Identification of Building Fixtures and Service Systems*. These criteria should be reviewed before reporting costs in this category. Report only costs paid by the charter school, not costs paid by the facility owner. Improvements made to facilities owned by a district or county office of education are not allowable.
- E. Site Improvements:** These are costs included within CSAM account code 6100 (CSAM page 401-18) that are associated with *Improvements of Sites* for the use of facilities that are rented, leased, or owned by the charter school. This does *not* include any costs associated with acquisition of land and additions to old sites and adjacent ways. The costs of site improvements to property owned by a school district or county office of education are not allowable. On pages 401-18 through 401-19, CSAM defines specific costs that may be included under site improvements. These criteria should be reviewed before reporting costs in this category. Report only costs paid by the charter school, not costs paid by the facility owner.